

**BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY**

Meeting Date: January 19, 2005

Division: County Administrator

Bulk Item: Yes ☐ No ☒

Department: County Administrator

---

**AGENDA ITEM WORDING:**

Discussion of request by various municipalities that the County consider new sharing arrangements for Constitutional Fuel Tax.

---

**ITEM BACKGROUND:**

Various municipalities have passed Resolutions asking the County to consider sharing more gas tax funds. The County Attorney's office received notice from the Florida Attorney General's office that use of proceeds on municipal roadways is lawfully allowed. The Florida Attorney General issued Opinion No. 04-03 confirming the legality of such usage. Seven scenarios were developed to determine the fairest way to split the Constitutional Fuel Tax between the municipalities. The scenarios included road mileage and bridges within each jurisdiction.

---

**PREVIOUS RELEVANT BOCC ACTION:**

Previous agenda items and discussions have occurred in the past.

---

**CONTRACT/AGREEMENT CHANGES:**

N/A

---

**STAFF RECOMMENDATIONS:**

Approval of attached Recommended Scenario – Social Service Transportation Funded by Alternate Revenue Source and Cities receive part of \$2.5 million. Constitutional Tax Based on Road Mileage % (\$2,300,000) and Historical Bridge Expenditures (\$200,000).

**TOTAL COST:** \_\_\_\_\_

**BUDGETED:** Yes ☐ No ☐

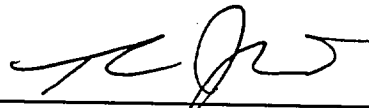
**COST TO COUNTY:** \_\_\_\_\_

**SOURCE OF FUNDS:** \_\_\_\_\_

**REVENUE PRODUCING:** Yes ☐ No ☐ **AMOUNT PER MONTH** \_\_\_\_\_ **Year** \_\_\_\_\_

**APPROVED BY:** County Atty \_\_\_\_\_ OMB/Purchasing \_\_\_\_\_ Risk Management \_\_\_\_\_

**DIVISION DIRECTOR APPROVAL:** \_\_\_\_\_



Thomas J. Willi

**DOCUMENTATION:** Included ☒ Not Required ☐

**DISPOSITION:** \_\_\_\_\_

**AGENDA ITEM #** 102

---


# MEMORANDUM

---

**DATE:** January 4, 2005

**TO:** Monroe County Mayor and  
County Commissioners

**THROUGH:** Thomas J. Willi  
County Administrator

**FROM:** David S. Koppel, P.E.  
County Engineer 

**RE:** Constitutional Fuel Tax

---

**Purpose:** The purpose of this report is to provide information on the revenues and expenditures within the Road and Bridge Fund to determine if constitutional fuel tax revenue can be distributed to the municipalities.

**Background:** Since the incorporation of Islamorada and Marathon, the cities have been asking for their "fair share" of the constitutional fuel tax revenue. Currently, Monroe County receives all of the constitutional fuel tax revenue which amounts to \$2.5 million annually.

The attorney general opined that sharing these funds with the municipalities is legal.

**Analysis:** A review of the cash flow of Fund 102 – Road and Bridge Fund, reveals that the Fund balance continues to decline and is projected to be depleted in FY 2007 unless changes are made in either the revenues or the expenditures within the Fund.

**Proposed Changes:** Two changes are proposed. First, increase revenue projections of the various gas taxes based on recent trends. Second, fund the various social service transportation programs with an alternate revenue source.

**Results:** By making the changes stated above, three significant results occur. First, money becomes available to share with the municipalities. Second, \$4 million becomes available to pave additional roads. Third, the Fund balance within Road and Bridge Fund gets extended to FY 2008.

**Choices:** Seven scenarios were developed to determine various ways to split the Constitutional Fuel Tax between the municipalities. The scenarios included road mileage and bridges within each jurisdiction. Since the cost of bridge maintenance is significant, we concluded that this should be a factor in any re-distribution.

- Methodology Selected: The seven scenarios were presented to various city Mayors and the Mayor of Monroe County. The Mayors reviewed the scenarios, recommended changes, and selected Scenario 6. This scenario splits \$2.3 million based on road mileage and splits \$200,000 based on bridges, within each jurisdiction.
- Conclusion: By increasing revenue projections and funding social service transportation programs from an alternate funding source, money becomes available to share with the municipalities as well as improve the County roads. Key West is excluded from the analysis because they have not agreed to take over maintenance of County roads within the City.
- Side Note: The road mileage used in this report is based on the established mileage contained in the County's Road Atlas. This document was the basis of transferring roads to the municipalities during the incorporation of Islamorada and Marathon. For some unknown reason, the cities have been using different mileage numbers in their analysis of the Constitutional Fuel Tax discussion.

DSK/jbw

**Scenario 6 - Social Service Transportation Funded by Alternate Revenue Source and Cities receive part of \$2.5 million (Revised) Constitutional Tax Based on Road Mileage % (\$2,300,000) and Historical Bridge Expenditures (\$200,000)**

	Road Mileage	Road Mileage %	Number of Bridges	Bridge %	Constitutional * Amount	% Constitutional Amount	New Total	Amount / Road Mile
Monroe County	389	67.42	21	67.74	\$1,686,140	67.4456	\$4,197,747	\$10,791.12
Key West	80	13.86	0	0.00	\$318,780	12.7512	\$1,867,738	\$23,346.73
Marathon	58	10.05	9	29.03	\$289,210	11.5684	\$662,701	\$11,425.88
Islamorada	39	6.76	0	0.00	\$155,480	6.2192	\$519,056	\$13,309.13
Key Colony Beach	8	1.39	1	3.23	\$38,430	1.5372	\$115,833	\$14,479.13
Layton	3	0.52	0	0.00	\$11,960	0.4784	\$48,378	\$16,126.00
Totals	577	100.00	31	100.00	\$2,500,000	100.0000		
<b>If Key West does not take over maintenance of County Roads within City:</b>								
Monroe County					\$2,004,920	80.1968	\$4,516,527	\$11,610.61
Key West					\$0	0.0000	\$1,548,958	\$19,361.98

\* Constitutional Amount = \$2,300,000 (% Road Mileage) + \$200,000 (% Bridges)

# LOCAL GOVERNMENT FUEL TAX PROCEEDS

## Fiscal Year 2004

	By Operation of Law	By Interlocal Agreements	Total
Islamorada	\$69,076	\$294,500	\$363,576
Marathon	\$99,758	\$273,733	\$373,491
Key West	\$294,178	\$1,254,780	\$1,548,958
Layton	\$2,040	\$34,378	\$36,418
Key Colony Beach	\$8,648	\$68,755	\$77,403
Monroe County - Constitutional	\$2,500,000		\$2,500,000
Monroe County - County	\$1,000,000		\$1,000,000
Monroe County - Local Option		\$1,511,607	\$1,511,607
		Total	\$7,411,453
		Total without Key West	\$5,862,495

- Notes: 1. Each city receives revenue from a municipal fuel tax automatically pursuant to Florida Law.
2. Municipal Fuel Tax revenue was calculated based on 35.6% of the Municipal Revenue Sharing estimates contained in the 2003 *Local Government Financial Information Handbook*.
3. Local Option Fuel Tax based on 2003 *Local Government Financial Information Handbook*.

# MONROE COUNTY AND MUNICIPAL BRIDGES

NUMBER	NAME	KEY	CHANNEL	LENGTH (FT.)	JURISDICTION
904025	Garrison Bight	Key West	Garrison Bight	177	Monroe County
904110	Geiger Key	Geiger Key	Geiger Creek	125	Monroe County
904120	Similar Sound	Boca Chica Key	Similar Sound	53	Monroe County
904140	Bay Point	Saddlebunch Key	Culvert	25	Monroe County
904151	Shore Drive	Sugarloaf Key	Culvert	29	Monroe County
904153	Sugarloaf Boulevard	Sugarloaf Key	Sugarloaf Sound	123	Monroe County
904155	Sugarloaf Creek	Sugarloaf Key	Sugarloaf Creek	200	Monroe County
904160	Old S.R. 939	Sugarloaf Key	Sugarloaf Sound	82	Monroe County
904165	Tarpon Creek	Sugarloaf Key	Sugarloaf Sound	46	Monroe County
904250	Caribbean Drive	Summerland Key	Canal - Kemp Channel	24	Monroe County
904255	Copa D'Oro	Boot Key	Copa D'Oro	140	Marathon
904260	Yellow Tail Road	Marathon	Yellow Tail Road	82	Marathon
904305	Watson Avenue	Big Pine Key	Canal - Watson Avenue	28	Monroe County
904307	Fern Avenue	Big Pine Key	Canal - Fern Avenue	28	Monroe County
904310	S.R. 940 - Leg A	Big Pine Key	Pine Key Bight	28	Monroe County
904320	No Name Key	No Name Key	Bogie Channel	2240	Monroe County
904480	Pigeon Key	Pigeon Key	Moser Channel	241	Monroe County
904490	S.R. 931A	Boot Key	Boot Key Harbor	944	Marathon
904495	25th Street	Marathon	25th Street	75	Marathon
904510	112th Street	Marathon	112th Street	33	Marathon
904512	116th Street	Marathon	116th Street	33	Marathon
904515	117th Street	Marathon	117th Street	35	Marathon
904517	117th Street	Marathon	117th Street	35	Marathon
904530	Key Colony Beach	Key Colony Beach	Hawk Channel	35	Key Colony
904540	Coco Plum Road	Crawl Key	Hawk Channel	40	Marathon
904600	Tom's Harbor Channel	Duck Key	Tom's Harbor Channel	245	Monroe County
904602	Duck Key Bridge	Duck Key	Duck Key Bridge	76	Monroe County
904603	Bimini Drive	Duck Key	Bimini Drive	42	Monroe County
904604	Harbor Drive	Duck Key	Harbor Drive	57	Monroe County
904606	Seaview Drive	Duck Key	Seaview Drive	57	Monroe County
904910	Bahama Drive	Duck Key	Bahama Drive	24	Monroe County
904916	Ocean Bay Drive	Key Largo	Ocean Bay Drive	67	Monroe County
904920	* La Paloma Road	Key Largo	La Paloma Road	63	demolished 2003
904980	* Steamboat Creek	Key Largo	Steamboat Creek	318	Monroe County
904982	* Tubby's Creek	Key Largo	Tubby's Creek	102	Monroe County
904984	* Mosquito Creek	Key Largo	Mosquito Creek	100	Monroe County
904986	* Saunder's Creek	Key Largo	Saunder's Creek	101	Monroe County
904990	* Card Sound Bridge	Key Largo	Card Sound	2275	Monroe County

\* Bridges on Card Sound Road

Monroe County Bridges:	28
Less Demolished:	(1)
Less Card Sound Road:	(6)
Subtotal Monroe County Bridges:	21
Marathon Bridges:	9
Key Colony Beach Bridges:	1
Islamorada Bridges:	0
Key West Bridges:	0
Layton Bridges:	0
Total Existing Bridges (less Card Sound Road):	31

Bridges less than 25 feet long:  
(not included in count)

Blue Water Drive (wood)  
Cross Street  
Drost Drive - Cudjoe Gardens

# BRIDGE WORK - 1991 THROUGH 2005

2005	Key Colony Beach	estimated	\$600,000.00	
	Countywide	estimated	300,000.00	
	Card Sound Bridges	estimated *	<u>3,000,000.00</u>	\$3,900,000.00
2004	Ocean Bay Ped Bridge		134,935.00	
	LaPaloma		106,704.00	
	Garrison Bight		<u>234,055.00</u>	\$340,759.00
2003	Card Sound Bridges	*	<u>192,278.00</u>	\$192,278.00
2002	Card Sound Road Bridges	*	<u>2,932.50</u>	\$2,932.50
2001	none			
2000	No Name Key		<u>897,426.00</u>	\$897,426.00
1999	Boot Key	904490	20,000.00	
	Marathon	904515	<u>8,223.00</u>	\$28,223.00
1998	No Name Key	904320	200,000.00	
	Bluewater Drive		12,281.00	
	Boot Key	904490	20,000.00	
	Key Vaca	904517	29,500.00	
	Duck Key (5 bridges: 904600, 602, 603, 604, 606)		82,951.00	
	Tubby's *	904982	<u>15,000.00</u>	\$359,732.00
1997	Saunder's *	904986	50,442.00	
	Tubby's *	904982	<u>15,000.00</u>	\$65,442.00
1996	No Name Key	904320	<u>50,000.00</u>	\$50,000.00
1995	Card Sound Bridge *	904990	400,000.00	
	Card Sound Road *	904980, 982	<u>60,000.00</u>	\$460,000.00
1994	Saddlebunch	904140	11,000.00	
	Sugarloaf	904153	50,100.00	
	Sugarloaf	904155	84,500.00	
	Summerland	904250	35,000.00	
	Key Vaca	904255	12,200.00	
	Key Vaca	904495	11,500.00	
	Key Vaca	904512	26,400.00	
	Duck Key	904602	9,500.00	
	Duck Key	904604	38,000.00	
	Duck Key	904606	<u>36,500.00</u>	\$314,700.00
1993	Boot Key	904490	20,000.00	
	Mosquito *	904984	86,000.00	
	Saunder's *	904986	86,000.00	
	Boca Chica	904440	9,800.00	
	Summerland	904250	<u>40,500.00</u>	\$242,300.00
1992	Boca Chica	904110	30,200.00	
	Fat Deer	904540	<u>11,770.00</u>	\$41,970.00
1991	Sugarloaf	904151	155,350.00	
	Boot Key	904490	10,000.00	
	Card Sound Bridge *	904990	472,100.00	
	Duck Key	904910	<u>16,500.00</u>	\$653,950.00
			<u><u>\$7,549,712.50</u></u>	

\* Card Sound Bridges (funded by Toll Revenue)

Average Cost of Bridge Work per Year = \$7,549,712.50 ÷ 15 years = \$503,314

Cost of Card Sound Bridges = \$4,379,752.50

Average Cost of Bridge Work Per Year, excluding Card Sound Road

= (\$7,549,712.50 - \$4,379,752.50) ÷ 15 years

= \$3,169,960.00 ÷ 15 years = \$211,330.67

say \$200,000

# ROAD MILEAGE

Local Government	Area	Length (lineal feet)	
		2 Lanes	4 Lanes
Monroe County	Key West	14,312	
	Key West		10,150
	Stock Island	48,906	
	Raccoon Key	33,653	
	East Rockland	9,181	
	Rockland	3,240	
	Big Coppitt	42,825	
	Geiger Key	35,769	
	Saddlebunch	16,649	
	Lower Sugarloaf	88,842	
	Upper Sugarloaf	55,764	
	Cudjoe Key	113,201	
	Summerland Key	55,516	
	Ramrod Key	56,028	
	Middle Torch	65,422	
	Big Torch	62,122	
	Little Torch	68,281	
	Big Pine Key	402,368	
	No Name Key	40,938	
		<u>1,213,017</u>	<u>10,150</u>
Marathon	Knight's Key	1,409	
	Hog Key	850	
	Vaca Key	171,140	
	Boot Key	35,910	
	Fat Deer Key	2,120	
	Shelter Key	2,830	
	Crawl Key	33,905	
	Grassy Key	58,809	
		<u>306,973</u>	
Monroe County	Duck Key	45,647	
	Conch Key	2,103	
		<u>47,750</u>	
Islamorada	Lower Matecumbe	36,940	
	Upper Matecumbe	41,902	
	Windley Key	0	
	Plantation Key	128,823	
		<u>207,665</u>	
Monroe County	Key Largo	697,762	
	Mainland	87,120	
		<u>784,882</u>	
TOTALS			
<hr/>			
Monroe County road length		2,045,649	10,150 = 389.36 road miles
Monroe County lane feet		4,091,298	40,616
Marathon road length		306,973	= 58.14 road miles
Marathon lane feet		613,946	
Islamorada road length		207,665	= 39.33 road miles
Islamorada lane feet		415,330	



FUND 102 - ROADS AND BRIDGES

Road & Bridge Fund	FY 96 ACTUAL	FY 97 ACTUAL	FY 98 ACTUAL	FY 99 ACTUAL	FY 00 ACTUAL	FY 01 ACTUAL	FY 02 ACTUAL	FY 03 ACTUAL	FY 04 ACTUAL*	FY 05 Adopted Budget	FY 05 Estimated	FY 06 Estimated	FY 07 Estimated	FY 08 Estimated
<b>Revenues:</b>														
Local option gas tax o/m	1,889,950	1,909,735	1,937,905	1,711,407	1,747,826	1,480,597	1,501,755	1,456,139	1,592,939	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000
Constitutional gas tax 20%	419,225	421,741	444,840	456,810	472,448	472,219	477,514	489,883	512,373	450,000	500,000	500,000	500,000	500,000
Constitutional gas tax 80%	1,676,898	1,686,962	1,779,358	1,827,238	1,889,793	1,888,875	1,910,058	1,959,531	2,049,490	1,900,000	2,000,000	2,000,000	2,000,000	2,000,000
One cent county fuel tax 7th cent	787,493	804,219	844,289	983,983	1,062,894	1,044,521	1,070,266	1,096,780	1,140,082	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000
Interest income	777,746	691,493	712,505	706,194	861,880	746,735	272,846	179,704	112,658	120,000	100,000	50,000	10,000	0
All other miscellaneous revenue	251,708	962,510	133,295	148,039	155,503	164,330	188,443	158,115	457,845	74,000	150,000	150,000	150,000	150,000
Less 5%	0	0	0	0	0	0	0	0	0	(239,700)	(267,500)	(265,000)	(263,000)	(262,500)
Total Operating Revenue	5,803,020	6,476,660	5,852,192	5,833,671	6,190,344	5,797,277	5,420,882	5,340,153	5,865,386	4,554,300	5,082,500	5,035,000	4,997,000	4,987,500
Fund Balance Forward	12,198,372	13,185,202	13,409,911	14,154,601	13,704,673	14,093,624	13,616,678	13,265,233	8,939,489	5,065,591	8,148,554	4,159,498	2,733,596	1,269,694
<b>Total Revenues</b>	18,001,392	19,661,862	19,262,103	19,988,272	19,895,017	19,890,901	19,037,560	18,605,386	14,804,876	9,619,891	13,231,054	9,194,498	7,730,596	6,257,194
<b>Appropriations:</b>														
Road Department	2,131,219	2,564,896	2,615,285	2,201,032	2,376,479	2,248,539	2,315,482	2,642,942	2,442,484	2,848,775	2,877,599	2,877,599	2,877,599	2,877,599
Vehicle Replacement	0	0	0	0	0	0	0	0	0	72,269	72,269	72,269	72,269	72,269
Boat Key Bridge	100,357	104,156	103,017	105,557	108,585	14,876	0	0	0	0	0	0	0	0
County Engineer	415,591	278,913	302,656	256,282	270,847	326,404	585,705	581,429	561,686	843,466	600,000	600,000	600,000	600,000
Street Lighting, local option gas tax	269,372	261,792	247,962	204,544	190,341	223,189	173,741	168,557	197,919	198,034	198,034	198,034	198,034	198,034
Marathon Roads	0	0	0	0	0	0	0	0	0	0	956,400	0	0	0
Islamorada Roads	0	0	0	0	0	0	0	0	0	503,199	509,255	0	0	0
Veteran transportation	25,337	50,700	92,663	95,787	98,294	102,141	116,643	123,787	131,190	139,760	0	0	0	0
Middle Keys Guidance Clinic transportation	0	0	0	0	0	41,505	96,996	94,027	113,227	119,717	0	0	0	0
Guidance Clinic transportation	0	0	0	13,000	12,996	53,550	55,522	45,962	42,351	42,351	0	0	0	0
Social Services transportation	643,833	680,660	811,430	769,768	850,718	854,143	976,728	943,497	906,437	1,133,154	0	0	0	0
Reserves	0	0	0	0	0	0	0	0	0	361,166	0	0	0	0
Budgeted transfers	0	61,572	100,000	531,825	440,421	135,297	(521,089)	2,698,252	606,023	413,000	413,000	413,000	413,000	413,000
<b>AVAILABLE FOR 7 YEAR PLAN</b>	1,230,478	2,249,264	834,489	2,105,804	1,452,713	2,545,173	1,972,599	2,367,444	1,195,260	2,945,000	2,945,000	1,800,000	1,800,000	1,596,297
Re-distribution of Constitutional Tax to Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Appropriations</b>	4,816,187	6,251,953	5,107,502	6,283,599	5,801,394	6,274,223	5,772,327	9,665,896	6,656,322	9,619,891	9,071,557	6,460,902	500,000	500,000
Carry forward	13,185,202	13,409,911	14,154,601	13,704,673	14,093,624	13,616,678	13,265,233	8,939,489	8,148,554	0	4,159,498	2,733,596	1,269,694	0
*not yet audited														